

Enhanced Reporting Requirements

Service User Group
21st February 2024

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- Live Update
- PIT Update
- Advance Payments Overview
- Advance Payments Draft Data Items
- Advance Payments Documentation Dates
- Advance Payments PIT Dates
- Employer Engagement
- Actions
- AOB

Live Update

Live Update (as of 20/02/2024)

- Total Submissions -> 126,700
 - API reporting -> 111,600
 - ROS reporting -> 1,190
 - ROS Manual Input -> 13,800
- Submitting Employers -> 23,000
- Submitting Employers for Jan -> 15,900

Breakdown of line items received

- Total Expenses -
>1,202,100
 - API reporting -> 959,300
 - ROS reporting ->203,900
 - ROS Manual Input ->38,800

Breakdown of Submitting Employers

- Total Submitting Employers -> 23,000
 - ROS Manual Screens -> 4,600
 - ROS Reporting -> 316
 - ROS Manual Input -> 20,494
- Submitting Employers for Feb -> 16,500

PIT Update

PIT Activity

- Open tickets -> 8
 - Awaiting feedback -> 6
- Closed tickets -> 291

Advance Payments Overview

Advance Payments

- Revenue will implement an **optional administrative practice**, whereby advance payments of **travel and subsistence (only)** can be treated, in certain circumstances, as not being subject to tax via the payroll when paid, but instead treated as payments where no tax is deducted and thus subject to ERR reporting at the time of payment. Then, when the expense is incurred and the claim submitted by the employee, the employer will be required to report this through an ERR submission to Revenue.
- The conditions that must be satisfied for this administrative practice to apply are as follows;
 - The employer must have appropriate controls in place to track and reconcile all travel and subsistence advance payments
 - The advance travel or subsistence payment must be reported under ERR when the payment is made using a new subcategory of Travel and Subsistence

Advance Payments

- The travel or subsistence advance payment must be a reasonable estimate of the expected claim amount, which must qualify for relief under section 114 TCA 1997
- A claim for the actual travel or subsistence cost must be received by the employer without any undue delay, and relevant ERR submission made
- Any excess in payment should be recouped by the employer without undue delay or subject to tax if not so settled
- Example 1:
 - Advance payment of €1,000 made on 1st February – reported under the (new) sub category of T&S advance payment
 - On 28th February EE makes 'actual' claim for expenses incurred as follows:
Travel vouched €400 and subsistence unvouched €600. ERR submission to include travel vouched €400, subsistence unvouched €600 and advance payment -€1,000.

Advance Payments

- Example 2:

Advance payment of €1,000 made on 1st February – reported under the (new) sub category of T&S advance payment

On 28th February EE makes ‘actual’ claim for expenses incurred as follows:

Travel vouched €400 and subsistence unvouched €300. ERR submission to include travel vouched €400, subsistence unvouched €300 and advance payment -€1,000.

- Example 3:

Advance payment of €1,000 made on 1st February – reported under the (new) sub category of T&S advance payment

On 28th February EE makes ‘actual’ claim for expenses incurred as follows:

Travel vouched €400 and subsistence unvouched €800. ERR submission to include travel vouched €400, subsistence unvouched €800 and advance payment -€1,000

Advance Payments Draft Data Items

Advance Payments Draft Data Items

- New sub-category for Travel and Subsistence
 - Advance Payment
- New data item to identify line items as associated with a reconciliation of an advance payment.

Advance Payments Documentation Dates

Documentation release schedule

Date	Documentation	Status
5 th March	<ul style="list-style-type: none">▪ Data Items and Monthly Report Data Items document update	
13 th March	<ul style="list-style-type: none">▪ ERR submission REST schema reference▪ ERR submission SOAP schema reference▪ Check submission – REST and SOAP schema▪ Check run – REST and SOAP schema▪ Monthly report – REST and SOAP	
20 th March	<ul style="list-style-type: none">▪ Updates to Validation Rules: Submission, Check submission, Check run.▪ Additional examples (XML, JSON, file upload)	

Advance Payments PIT Dates

Advance Payments PIT Schedule

PIT Release	Functionality
20 th March	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with immediate/synchronous processing▪ Accepting Inbound submission File REST/SOAP▪ ERR submission REST/SOAP with additional/asynchronous processing▪ Monthly report API REST/SOAP
TBC	<ul style="list-style-type: none">▪ ROS screen changes▪ Bug fixes

Employer Engagement

Employer Engagement

- Four further webinars will be held in February to provide an update on ERR for employers and agents.
- The Enhanced Reporting Requirements web page www.revenue.ie/err will be updated shortly to include a link to eventbrite to book a ticket to attend an event.

Actions

Action Update

Action/Question	Responsibility	Update
When will this new guidance be published to Employers?	Revenue	

AOB

AOB

- SUG meeting schedule 2024
 - *20th March*
 - *17th April*
 - *15th May*
 - *19th June*

Archived: 2023 Documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	<ul style="list-style-type: none">Validation: Submission, Check submission, Check run, ERNCheck submission – REST schemaCheck run – REST schemaChange log updates	<ul style="list-style-type: none">Published
18-May	<ul style="list-style-type: none">Check submission – SOAP schemaCheck run – SOAP schemaERN – REST schemaChange log updates	<ul style="list-style-type: none">Published
01-June	<ul style="list-style-type: none">ERN – SOAP schemaChange log updates<ul style="list-style-type: none">Update to Validation rules row 165-167 (15/06)	<ul style="list-style-type: none">Published
15-June	<ul style="list-style-type: none">ERR submission SOAP schema referenceUpdates to Data Items, validation rules, change log	<ul style="list-style-type: none">Published
29-June	<ul style="list-style-type: none">Employment Data Creation GuideUpdates to REST schema, change log	<ul style="list-style-type: none">Published

Documentation release schedule

Date	Documentation	Status
19-July	<ul style="list-style-type: none">▪ Monthly report – REST and SOAP▪ Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body▪ Change log updates	<ul style="list-style-type: none">▪ Published
10-Aug	<ul style="list-style-type: none">▪ Full ERR Life Cycle examples▪ Overview of examples document▪ Monthly report validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
17-Aug	<ul style="list-style-type: none">▪ Additional examples (XML, JSON, file upload)▪ Updated example overview document (additional examples, corrections process)▪ Change log updates	<ul style="list-style-type: none">▪ Published
06-Sept	<ul style="list-style-type: none">▪ Updates to schemas and validation rules▪ Updates to example files▪ Change log updates	<ul style="list-style-type: none">▪ REST changes published 6th Sept▪ SOAP changes published 7th Sept

Documentation release schedule

Date	Documentation	Status
27-Sept	<ul style="list-style-type: none">▪ Additional example files for API integration and file upload▪ Change log updates	<ul style="list-style-type: none">▪ Published
19-Oct	<ul style="list-style-type: none">▪ Updates to validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
08-Nov	<ul style="list-style-type: none">▪ Additional examples files for ERN request▪ Change log updates	<ul style="list-style-type: none">▪ Published
23-Nov	<ul style="list-style-type: none">▪ CSV conversion guide▪ Change log updates	<ul style="list-style-type: none">▪ Published
30-Nov	<ul style="list-style-type: none">▪ Updated scenario example files to include Small Benefit Exemption▪ Change log updates	<ul style="list-style-type: none">▪ Published
12-Dec	<ul style="list-style-type: none">▪ Corrections to expected validation rule response codes▪ Change log updates	<ul style="list-style-type: none">▪ Published

Documentation release schedule

Date	Documentation	Status
10-Jan '24	<ul style="list-style-type: none">▪ Correction to ERR Screen Upload lookup ERN .JSON example file	<ul style="list-style-type: none">▪ Published

Archived: Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs:
<https://revenue-ie.github.io/pay-employers-documentation/>
- Previous SUG slide decks can be viewed here:
<https://revenue-ie.github.io/err-sug-documents/>

Archived: 2023 PIT Schedule

PIT Schedule

PIT Release	Functionality
06-April	<ul style="list-style-type: none">▪ ERR PIT helpdesk▪ ERR GitHub for technical support documentation▪ ROS handshake service
24-May	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with immediate/synchronous processing▪ Accepting Inbound submission File REST/SOAP▪ Bug fixes
21-June	<ul style="list-style-type: none">▪ Look up ERN REST/SOAP▪ Bug fixes
20-July	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with additional/asynchronous processing▪ Bug fixes
14-Aug	<ul style="list-style-type: none">▪ Monthly report API REST/SOAP▪ Bug fixes
06-Sept	<ul style="list-style-type: none">▪ Additional ROS screens (view expenses, monthly report)▪ Bug fixes
21-Sept	<ul style="list-style-type: none">▪ Bug fix for download submission response option in recent submission details ROS screen

PIT Schedule

PIT Release	Functionality
19-October	<ul style="list-style-type: none">▪ Updates to validation rules▪ Bug fixes

Archived: Live release schedule

Live release schedule

Release Date	Functionality
23 October	<ul style="list-style-type: none">■ ERR Employer and Agent permissions available in ROS
13 December	<ul style="list-style-type: none">■ ERR ROS and API functionality■ ERN functionality